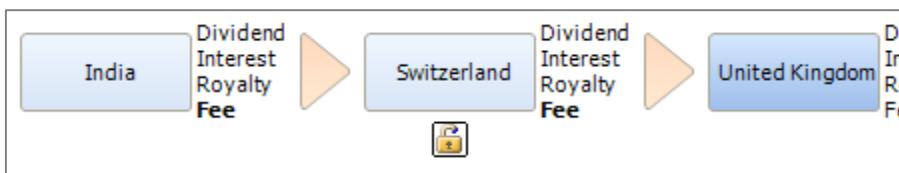


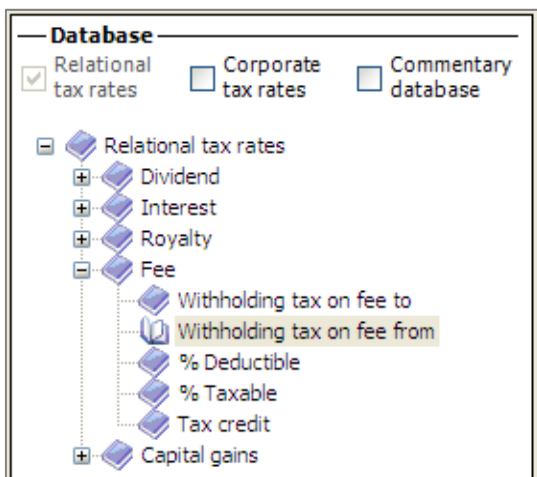
Comtax introduces a new form of payment!

*Fee transactions
now available in Comtax®!*

Alongside the previous payments of dividends, interest and royalties we now offer all our users details of **management and technical service fees** transactions to and from 129 countries.



From now on Comtax gives the user the possibility of calculating cross border fee payments. By default Comtax® calculates a management fee payment, which easily can be changed to a technical service fee.



The Database contains a section for Fees with the same subheadings as for the other form of payments. This means that all relational taxes and figures on a payment can be investigated. The Commentary database also holds information per country about the statutory rates and treatment of fees.

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All effective double tax agreements between the 129 system countries are (as for dividend, interest and royalty) considered for management and technical service fee's purposes. The statutory treatments as well as any deviations are clearly declared in the calculation footnotes and in the Database. This will ensure that all information generated by Comtax® is fully transparent in the hands of the users'.